

County BARS Codes

IDENTIFYING NUMBER AND DESCRIPTION:

The numbers and descriptions below must be used on the Schedule 09. Typical debt instruments are listed within each category of debt. The first three digits of the identification numbers correspond to the BARS general ledger accounts, which contains detailed descriptions of these instruments.

<u>I.D. No.</u>	<u>GENERAL DEBT</u> - Debt backed by the government's full taxing authority.
251.11	General Obligation Bonds for Capital Purposes - (No Vote Required)
251.12	General Obligation Bonds for Capital Purposes - (Vote Required)
251.15	General Obligation Bonds for Capital Purposes - Advance Refunding - Defeasance Method
251.16	General Obligation Bonds for Capital Purposes - Advance Refunding - Crossover Method
251.41	General Obligation Bonds for M and O Purposes* - (No Vote Required)
251.42	General Obligation Bonds for M and O Purposes - (Vote Required)
251.45	General Obligation Bonds for M and O Purposes - Advance Refunding - Defeasance Method
251.46	General Obligation Bonds for M and O Purposes - Advance Refunding - Crossover Method
263.11	Claims and Judgments (Long-Term Only)
263.51	Installment Sales Contracts
263.53	Lease-Purchase Agreements
263.55	Other Capital Leases
263.61	Anticipation Notes and Warrants for Capital Purposes (Including Bond Anticipation Notes and Tax Anticipation Notes)
263.64	Anticipation Notes and Warrants for M and O Purposes (Including Bond Anticipation Notes and Tax Anticipation Notes)
263.66	Other Notes Payable for Capital Purposes
263.68	Other Notes Payable for M and O Purposes
263.81	Due to Other Governmental Units for Capital Purposes (Long-Term Debt Only. An example is the amount due to the state retirement system for pension systems prior to PERS and LEOFF)
263.84	Due to Other Governmental Units for M and O Purposes (Long-Term Only)
263.91	Miscellaneous Long-Term General Debt for Capital Purposes
263.94	Miscellaneous Long-Term General Debt for M and O Purposes

* M and O refers to Maintenance and Operation.

<u>I.D. No.</u>	<u>REVENUE DEBT</u> - Debt backed by specific revenue sources.
252.11	Revenue Bonds for Capital Purposes - (No Vote Required)
252.12	Revenue Bonds for Capital Purposes - (Vote Required)
252.15	Revenue Bonds for Capital Purposes - Advance Refunding - Defeasance Method
252.16	Revenue Bonds for Capital Purposes - Advance Refunding - Crossover Method
252.41	Revenue Bonds for M and O Purposes - (No Vote Required)
252.42	Revenue Bonds for M and O Purposes - (Vote Required)
252.45	Revenue Bonds for M and O Purposes - Advance Refunding - Defeasance Method
252.46	Revenue Bonds for M and O Purposes - Advance Refunding - Crossover Method
263.12	Claims and Judgments (Long-Term Only)
263.41	Revenue Warrants (Coupon Warrants) for Capital Purposes
263.44	Revenue Warrants (Coupon Warrants) for M and O Purposes
263.52	Installment Sales Contracts
263.54	Lease-Purchase Agreements
263.56	Other Capital Leases
263.62	Anticipation Notes and Warrants for Capital Purposes (Including Bond Anticipation Notes and Tax Anticipation Notes)
263.65	Anticipation Notes and Warrants for M and O Purposes (Including Bond Anticipation Notes and Tax Anticipation Notes)
263.67	Other Notes Payable for Capital Purposes
263.69	Other Notes Payable for M and O Purposes
263.82	Due to Other Governmental Units for Capital Purposes (Long-Term only)
263.85	Due to Other Governmental Units for M and O Purposes (Long-Term Only)
263.92	Miscellaneous Long-Term Revenue Debt for Capital Purposes
263.95	Miscellaneous Long-Term Revenue Debt for M and O Purposes

<u>I.D. No.</u>	<u>ASSESSMENT DEBT</u> - Debt secured by assessments levied against a specific group of properties.
253.11	Special Assessment Bonds - LID
253.12	Special Assessment Bonds - ULID
253.13	Special Assessment Bonds - RID
253.14	Special Assessment Bonds - Other
253.15	Special Assessment Bonds - Advance Refunding - Defeasance Method
253.16	Special Assessment Bonds - Advance refunding - Crossover Method
263.43	LID Warrants
263.63	LID Notes
263.99	Miscellaneous Long-Term Assessment Debt

<u>I.D. No.</u>	<u>REFUNDED DEBT</u>
251.90	General Obligation Bonds - Advance Refunded
252.90	Revenue Bond - Advance Refunded
253.90	Special Assessment Bonds - Advance Refunded

SPECIAL PURPOSE DISTRICT DEBT - General, refunded, revenue and special assessment debt of special purpose districts. These debts should be grouped by district type; for example, fire districts, then school districts, then sewer districts, etc. Do not confuse *special assessment districts* with *special purpose districts*.

<u>I.D. No.</u>	<u>SPECIAL PURPOSE DISTRICTS</u>
251.11	General Obligation Bonds for Capital Purposes - (No Vote Required)
251.12	General Obligation Bonds for Capital Purposes - (Vote Required)
251.15	General Obligation Bonds for Capital Purposes - Advance Refunding - Defeasance Method
251.16	General Obligation Bonds for Capital Purposes - Advance Refunding - Crossover Method
251.41	General Obligation Bonds for M and O Purposes - (No Vote Required)
251.42	General Obligation Bonds for M and O Purposes - (Vote Required)
251.45	General Obligation Bonds for M and O Purposes - Advance Refunding - Defeasance Method
251.46	General Obligation Bonds for M and O Purposes - Advance Refunding - Crossover Method
251.90	General Obligation Bonds - Advance Refunded
252.11	Revenue Bonds for Capital Purposes - (No Vote Required)
252.12	Revenue Bonds for Capital Purposes - (Vote Required)
252.15	Revenue Bonds for Capital Purposes - Advance Refunding - Defeasance Method
252.16	Revenue Bonds for Capital Purposes - Advance Refunding - Crossover Method
252.41	Revenue Bonds for M and O - (No Vote Required)
252.42	Revenue Bonds for M and O - (Vote Required)
252.45	Revenue Bonds for M and O - Advance Refunding - Defeasance Method
252.46	Revenue Bonds for M and O - Advance Refunding - Crossover Method
252.90	Revenue Bond - Advance Refunded
253.11	Special Assessment Bonds - LID
253.12	Special Assessment Bonds - ULID
253.13	Special Assessment Bonds - RID
253.14	Special Assessment Bonds - Other
253.15	Special Assessment Bonds - Advance Refunding - Defeasance Method
253.16	Special Assessment Bonds - Advance Refunding - Crossover Method
253.90	Special Assessment Bonds - Advance Refunded
263.41	Revenue Warrants (Coupon Warrants) for Capital Purposes
263.43	LID Warrants for Capital Purposes
263.44	Revenue Warrants (Coupon Warrants) for M and O Purposes
263.63	Anticipation Notes and Warrants for Capital Purposes (Including Bond Anticipation Notes and Tax Anticipation Notes)
263.66	Anticipation Notes and Warrants for M and O Purposes (Including Bond Anticipation Notes and Tax Anticipation Notes)
263.83	Due to Other Governmental Units for Capital Purposes (Long-Term Only)
263.86	Due to Other Governmental Units for M and O Purposes (Long-Term Only)
263.91	Miscellaneous Long-Term General Debt for Capital Purposes
263.94	Miscellaneous Long-Term General Debt for M and O Purposes